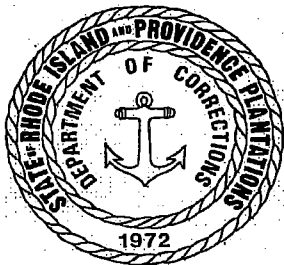
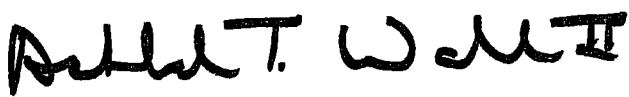


RHODE ISLAND DEPARTMENT OF CORRECTIONS POLICY AND PROCEDURE			
	POLICY NUMBER: 2.31-1DOC	EFFECTIVE DATE: 07/07/08	PAGE 1 OF 2
	SUPERCEDES: 2.31 DOC	DIRECTOR: Please use BLUE ink. 	
SECTION: FISCAL MANAGEMENT		SUBJECT: FINANCIAL INTEGRITY AND ACCOUNTABILITY	
AUTHORITY: Rhode Island General Laws (RIGL) § 42-56-10 (22), Powers of the director; § 35-14-1 et seq., Financial Integrity and Accountability Act (FIAA) of 1986			
REFERENCES: Section A-39 of the State Controller's Procedural Handbook			
INMATE / PUBLIC ACCESS?		<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
AVAILABLE IN SPANISH?		<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO

I. PURPOSE:

To maintain the financial integrity and accountability of the Rhode Island Department of Corrections (RIDOC) and to participate in an evaluation process and annual reporting system for monitoring internal accounting and administrative control administered by the Department of Administration.

II. POLICY:

It is the policy of the Rhode Island Department of Corrections (RIDOC) to maintain effective systems of internal accounting and administrative control to assure that state assets and funds are adequately safeguarded, as well as to produce reliable financial information for the state.

This policy follows the established state procedures and guidelines for fiscal and financial control and reporting requirements as set forth by the Department of Administration - Office of Accounts and Control's policy A-39.

III. PROCEDURES:

- A. The Associate Director of Financial Resources establishes and maintains for the Director a system of internal accounting and administrative control. This responsibility includes documenting of the system, communicating system requirements to employees and assuring that the system is functioning as prescribed. The Associate Director of Financial Resources serves as the Financial Integrity and Accountability (FIA) Coordinator for the Department.
- B. The elements of this system include, but are not limited to:
 - 1. A plan of organization that provides segregation of duties appropriate for safeguarding Departmental assets.
 - 2. A plan that limits access to Departmental assets by authorized personnel.
 - 3. A system of authorization and record-keeping procedures that provides effective accounting control over assets, liabilities, revenues and expenditures.
 - 4. An established system of practices to be followed in the performance of duties.
 - 5. An effective system of internal review.
- C. Consistent with the Department of Administration - Office of Accounts and Control's policy A-39, there is an annual report submitted by the Director on the adequacy of the Department's systems of internal accounting and administrative control. This report is referred to as the Financial Integrity and Accountability Report (FIAR).
 - 1. Upon the Associate Director of Financial Resources' or designee's request, unit managers of the Department may participate in a process of self review culminating in a segment of the FIAR.
 - 2. The collective report is completed and submitted as directed by the Department of Administration .
 - 3. The report is validated and signed by the Director and submitted by December 31st each year.

State of Rhode Island
Department of Administration
OFFICE OF ACCOUNTS AND CONTROL

SECTION	POLICY/PROCEDURE NUMBER Financial Integrity and Accountability
SUBSECTION	EFFECTIVE DATE / PAGE NUMBER May 31, 2006 1 of 2
POLICY / PROCEDURE	AMENDMENT / REVISION
A-39	

GENERAL GUIDELINES

1. OVERVIEW

- Statute: RI General Law Title 35, Chapter 14 and Chapter 20.
- State Policy: Department of Administration's Procedural Handbook, Section A-39
- Oversight Responsibility
 - Director of Administration
 - State Controller
 - Auditor General
- Purpose: To ensure compliance with the Statute noted above, the head of each department, agency, board, commission, and public corporation shall prepare and submit a report on the adequacy of the entity's systems of internal accounting and administrative control by December 31 of each year.

2. ANNUAL REPORT

- The report will take the form of an online, web based, survey. The questions will focus on the risks and internal controls of the entity. Due to the specific nature of the questions, it is recommended that the entity's Chief Financial Officer prepare the survey and then obtain the review and approval of the entity's Director prior to submission.
- The entity's Director will also confirm, via a two-question web based survey, that the report has been reviewed and approved.
- The entity's Chief Financial Officer will receive an email with the link to the online report.
- A copy of the survey is provided for informational purposes only. The annual report will be completed using the online survey and is due no later than December 31 of each year.

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3. DISTRIBUTION

Upon submission of the web-based survey, the Department of Administration's Bureau of Audits will be responsible for the distribution of the report to the following:

- Governor
- Director of Administration
- Auditor General
- Speaker of the House
- Senate Majority Leader
- State Library